G. R. S. 58]

Previous references.

23-P

1910-11

(SR)

File No. 201-10

Serial Nos. 1-4

Later references.

Regn 33-16(154)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-4

Part B for June, 1915.

SUBJECT.

Defalcation of Govt. Money by the Excise Clerk in the Huddagiri Taluk.

Sl: 1. Proposal. Forwards for information a copy of the Tumkur Dt. Dy. Com.rs adinterim report regarding the circumstances which led to the mis-appropriation of Rs 209-2-0 by Vothumutsaddy J. Ramaswamiah (since deceased) of Huddagiri Taluk and promises to submit a detailed report later on.

Sl: 4. Fl. order. Passes orders in the Huddagiri defalcation case.

GPB—10,000—23-3-15

S. P. Shanmukappa
2/2/1915.

G.R.S. 11] 1910-11

GENERAL AND REVENUE SECRETARIAT.

(SR)

NOTES.

File No. 201-10

FILE HEADING.

Defalcation of Govt money by the Excise Clerk in the Maddagiri Tk.

From The Excise Commr in Mysore

No. 9937 Dated 2/6/11 Received 3/6/11

Diary No. 485 Enclos. One Spare Copies — Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards for information a copy of the Inspector of Dy Commrs ad interim report regarding the circumstances which led to the misappropriation of Rs 209-2-0 by Vottumuttaddy J. Ramaswamiah (since deceased) of the Maddagiri Sabdt and promises to submit a detailed report later on.

NOTES AND ORDERS.

1. Subd for information.

MS 83
8/6/11
BRB
8/6/11

2 Subd to H'ble Dewan for information

12186/23.6.11

3 Further report is awaited SR

15/6/11.

4 Jes 29/June/11 20/6/11 MS SR 21/6/11 4/7/11

NOTES—First sheet

GPB—15,000—24-4-09.

G. R. S. 12]
General and Revenue Secretariat.

File No. 201 of 1910

Serial No.	
5	The final report promised in the case has not yet come. A draft reminder may be called for.
	29/11/11
	6 29/11/11
	29/11/11
2	To the Excise Comr No. 2 2466 dy 2-12-11 Requesting him to submit his final report in the case at an early date.
3.	From the same Officer No. 788 dy 22/3/1914 submits a final report on the case in question together with the entire records.
4	The paper under disposal, i.e. the Excise Comm's report, and the Amildar's letter to the Dy Comm of the 20th Nov 1911 contain the full details of the irregularities in connection with the defalcation.
5	The amount of money embezzled is made out by the Amildar to be Rs 809-13-10. Out of this a small sum of Rs 6/- is reported to be yet unrecovered and steps are reported to have been taken since to recover this small sum also. A further report on this point will perhaps have to be awaited.

Para 2 of the paper under disposal

NOTE—Contn. sheet.

GPB—50,000—12-8-10

3547/1914

(3)

J. R. S. 12]

General and Revenue Secretariat.

SR File No. 204 of 1910.

Serial No.

Z

sub
The bulky records connected with the case have been kept back in the Branch.

9. A list of the irregularities is put up for information and a draft is submitted for orders.

Mr. 3/2/15 (Elsewr)

hg 10/1 10/2

4.10

The draft needs more revision at the hands of the Postscg Draw 11/2

11 Please put up draft as counted to day

hg 13.2.15

Elsewr)

hg 15/2

12. Draft a memo ing the opn

15/2/15

2nd Member

Approved

23/5

Draw 24/5

4 20. Memo Comptroller to ask

No Pt 7235 = 6 dy 2-6-15

passed orders in the

two duplicate defalcation

Cases

B

NOTE—Contn. sheet.

GPB—95,000—9-11-14

3/14 D 4857 4

No 9937 2:1

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

Bangalore, dated...31.st...May.....1911

2/6-11 8M 204-10 8(1)

From

K. Doraswamy Iyer, Esquire,

Offg. *Excise Commissioner in Mysore.*

To

C. S. Balasundaram Iyer, Esq., B.A.,

Offg: *Secretary to the Government of*
His Highness the Maharaja of Mysore,
General and Revenue Departments.

SIR,

I have the honor to forward, herewith, for the information of Government, copy of letter No. 454 dated the 23rd instant received from the Deputy Commissioner, Tumkur District, reporting the circumstances which led to the misappropriation of Rs. 209-2-0 by Vottumutsaddy J. Ramaswamiah of the Maddagiri taluk.

2 A detailed report will be submitted to Government on receipt of the final one promised by the Deputy Commissioner.

I have the honor to be

Sir,

Your most obedient servant.

for Excise Commissioner

11. 1911. 5485

From S.B. 204-10 Mrs

K. Doraswami Iyer Esqr.

Offg Excise Commissioner in Mysore.

To

C. S. Balasundaram Iyer Esqr B

Offg Secretary to the Government of
H. H. the Maharaja of Mysore,
Genl. and Rev. Depts.

Dated

Despatched 2nd June 1911.

Received

General No. 9937

Enclosure No. /

SUBJECT.

Forwarding for the information of Govt: copy of letter No. 454 dated the 23rd instt received from the Deputy Commissioner Tumkur Dt: reporting the circumstances which led to the misappropriation of Rs 204-2-0 by Vatter - Mutsaddy J. Ramaswamy of the Maddagiri taluk.

GPB—2,000—31-7-09

Copy of letter No.454, dated the 23rd instant, from the Deputy Commissioner, Tumkur, to the Excise Commissioner in Mysore.

With reference to your letter No. 8528 dated 20th April 1911 calling for a report regarding the defalcation of Excise Revenue in the Maddagiri taluk, I have the honor to state that the records so far received in my office from the Amildar who has ~~been~~ personally been enquiring into the case are not sufficiently complete to submit a full and detailed report on the subject. However the facts as gathered from the adinterim reports of the Amildar may be summarised as follows:-

1 From the information received on the 22nd February '11 the Amildar had reason to suspect that his Excise clerk, J. Rama-swamiah since deceased, had misappropriated certain sums of Government money which he had received from the Excise licensees for being remitted to the treasury. He therefore examined the deceased and recorded his statement on 25-2-1911, wherein he admitted that he received on the 19th of February 1911 a sum of Rs.142-10-8 being the arrears of Government dues from the licensee of Swadenahally group of toddy shops in the Maddagiri taluk, kept the amount in his desk forgetting to remit it to the treasury, found it missing when he searched for it the next day, and that he would however make up the sum and credit it to the treasury. He remitted Rs.16-10-8 on the 24th February 1911 and the balance viz., Rs.126/- on the 28th Idem.

committed Suicide on 27/2/11.

2 As the above fact gave rise to suspect the conduct of the official, the Amildar began to overhaul the accounts and in doing so he found out that a sum of Rs.209-2-0 being the Government dues from different Excise licensees had not been credited to the treasury, nor any action taken up for their recovery. There was no ledger maintained to shew the individual balances. The accounts and arrear lists submitted to the District Excise Office were found to be incorrect. The Amildar placed the man under suspension

6

suspension and recorded his explanation on the 27th March 1911 for the above irregularities. The deceased totally denied having - even received the amounts from the contractors and did not give - any satisfactory explanation for the arrears. The Amildar there--fore arranged to secure the presence of the Excise licensees - concerned for enquiry.

3 When matters stood thus, the official who was under - - observation is said to have absconded from his house on the night of the 27th March 1911 and drowned himself im a well. His body was found floating on the water on the 30th March 1911.

4 From the subsequent enquiry made of the contractors, it is ascertained that the deceased received the amounts from the - parties and even granted them treasury receipts for having credit--ed the amounts to Government. The receipts thus produced by them purport to have been given from the taluk treasury on the printed chellan forms in use in the Excise Department bearing the Excise seal and the signature of the taluk sheristedar and the initials of the Nagadigumasta and the enroll which are all said to have systematically been forged by the deceased clerk. Thus duped by the false security of forged vouchers the contractors -- instead of remitting the amount direct to the treasury paid their dues to the clerk in contravention of Rules clearly laid down on the subject. It is seen from the Amildar's reports that all - sums paid to the treasury have been duly accounted for, while -- those paid to the Excise clerk and not remitted to the treasury are found misappropriated by the deceased.

5 The accounts for the period during which the deceased was the Excise clerk, viz., from September 1908 to March 1911 are being scrutinised by the Amildar whose detailed report is awaited. I hope to be able to submit my final report on the subject as soon as the Amildar closes his enquiry and submits all the connected records.

---+---

"Copy"

Asst. Excise Commissioner

Draft in 3 days - Letter in triplicate may be put up. Done 26/12

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE.

Bangalore, dated 22nd July *19* 14.

DIARY No. 354

FROM

P. Raghavendra Rao, Esq., B.A., B.L.,

Excise Commissioner in Mysore.

To

D. M. Narasinga Rao, Esq., B.A B.L.,

Offg. *Secretary to the Government of*

His Highness the Maharaja of Mysore,

General and Revenue Departments.

Sir,

In continuation of this office letter No.6136, dated 10th February 1913, I have the honor to submit, for the information of Government, my final report, together with the entire records, in connection with the case of mis-appropriation of Government money by J. Ramaswamaiya, late Vottu Mutsaddi of Maddagiri Taluk, and to state as follows :-

2. The amount embezzled was calculated at Rs 209-2-0, when this office letter No.9937, dated 2nd June 1911, was submitted. But from a subsequent inspection of the Taluk Registers made by the Amildar (Mr. M.S. Ramachendra Rao) covering the period when the said Vottu Mutsuddi joined the office in 1908, till the time of his suicide in March 1911, it has been ascertained that the total sum embezzled by him was Rs 809-13-10. This amount is made up of the following items viz., (1) Rs 206-13-9 from Deposits, (2) Rs 218-2-1 from the unrecouped with-drawls of Deposits, (3) Rs 355-2-0 from shop rentals and (4) Rs 49-12-0 from miscellaneous items. All these amounts, except Rupees six, have been since recovered from the renters and credited to the Treasury, and steps are reported to have been taken since, for the recovery of the balance of Rupees six also.

3. The circumstances which led to the mis-appropriation of so large a sum of Rs 809-13-10 are due to several irregularities now brought to light. They were (1) the non-maintenance of important accounts,

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So good as to send
to Lords at once early
date the final
report in the case
pronounced by H.M. in
Howard E
Vs
Forfeits

Dec 30
21/12/10

List of enclosures,

Copied by

Examined by

GPB—20,000—25-9-10

30/11

G.R.S. 26]

File No.

Serial No. 9

Diary No. of letter replied to. 1-5577-

No. Z 2466

& 2nd Dec-/11

General and Revenue Secretariat

( )

, *the* 19 .

To

The Collector

in Mysore

Date of issue 2nd Dec/11

Signed by Under Secretary

I am directed to invite attention to your letter no. 9937 & 21/5/11 regarding the objection of Rs 209-2-0 by Vattu-muleedri Ramaswamy of Maddagiri, and to request that you will

over.

SUBJECT.

accounts, notably the toddy ledger, (2) incorrect statements made in the Baki Patti prepared by the Vottu Mutsuddi, (3) ignorance and indifference on the part of Taluk Officials, (4) want of timely - - check and inspection by Excise Officials and (5) absence of scrutiny and inspection by the District Officers.

4. The deceased J. Ramaswamaiya, entered upon his duties as Vottu Mutsuddi in the latter part of the year 1908, maintained his accounts regularly and gave no room for irregularities. He gradually gained experience in the work and made himself familiar with the Contractors and gained their confidence. They paid their deposits and rentals into his hands to be credited into the Treasury, which was distinctly contrary to rules. He managed to pass to them receipts bearing the Treasury seal and the signature of the Taluk Sheristadar and the initials of the Nagadi Gumasta, as well as, the shroff, and all these are now discovered to have been systematically forged by the Vottu Mutsuddi.

5. The Amildar, Mr. M.S. Ramachandra Rao, who investigated the case, has submitted an exhaustive and detailed report in the case (No.275, dated 20th December 1911, enclosed in file No.1) . This report gives a very clear account of the circumstances which led to the irregularity and of the perfunctory manner in which the Taluk Excise Registers were maintained during the period. The carelessness and gross negligence on the part of the several officers who were, directly and indirectly, responsible for the irregularity can be seen by a perusal of it.

6. During the period in question, Messrs. Basavaraja Urs, Venkataramana Iyer and M.S. Ramachandra Rao held office as Amildars of Maddagire Taluk. Suryanaranappa was acting Sheristedar for a short period, while Puttanaiya was the permanent Sheristedar and G.K. Desika Char, N. Cheluveingar and N. Venkatasubbaiya were the Excise Inspectors. The explanations offered by these are to be found in file No. 9.

Rec

7. During the time of Mr. Basavaraja Urs as Amildar, Suryanaranappa, now Head Clerk of the Maddagire Sub-Division, was the acting Sheristedar. At this period the Vottu Mutsuddi made an attempt to test the vigilence of the officers, as well as his own skill in trying to appropriate a small amount of Rs 7/- for his own use out of the security deposit given by a contractor.

8. The second stage began with the advent of Mr. E.S. Venkataramana Iyer as Acting Amildar and Puttannaiya as Sheristedar. Both these officers were new to the Taluk and fresh to the Department. Taking advantage of this situation and being emboldened by his success in the previous attempt, the Vottu Mutsaddi fearlessly appropriated for himself a sum of Rs 433-1-10 . Mr. Venkataramana Iyer was sent as an Acting Amildar from the Registration Department and in his explanation (Page 52 to 54 file No.9) he states that the - - several irregularities were not at all brought to his notice either by the Sheristedar who was solely responsible for exercising check and control over the work of the clerical establishment working under his immediate supervision, or, by the Excise officials who - - inspected the Taluk Excise Registers now and then. The Sheristedar (Puttanaiya) was a new comer to the post and, in his explanation, he has admitted his ignorance of the procedure in some points, and in others, he has thrown the blame upon the Amildar (Mr. E.S. Venkataramana Iyer) under orders from whom the arrears of rental are said to have been recouped from the security deposits. It is unnecessary to state here that the Taluk Sheristedar being the ministerial head of the Taluk office is primarily responsible for all the Taluk Accounts. His explanation is a specimen of literature, which not only betrays his incompetency and ignorance, but also reveals, how it was got up for the time being to screen him from his own short comings. He continued as Sheristedar even during the period when Mr. Ramachendra Rao, was the Amildar, and in whose time, the delinquent was caught and the whole irregularity brought to light. Being quite confident of the work of the Vottu Mutsuddi, Sheristedar Puttannaiya, never exercised any check over his work, but merely signed

the

the registers maintained by Vottu Mutsuddi Ramaswamy. This kind of supervision only helped to develop, in full, the cunning and deceitful instincts of the Vottu Mutsuddi, who took entire advantage of the situation and gradually began to make use of Government dues which amounted during the period to Rs. 450/- . Mr. M.S. Ramachendra Rao was also thrown off his guard to begin with, and, being an executive officer, it was not possible for him to look into the details of accbunts maintained by the clerks when the Sheristedar was present in the office to exercise the necessary check over their work. In consequence, the irregularities were not discovered by him until Excise Inspector Venkatasubbaiya wrote a demi-official letter suspecting the conduct of the Vottu Mutsuddi.

9. Excise Inspectors G.K. Desikachar, N.K. Cheluviengar and N. Venkatasubbaiya held office as Range Inspectors during the period in question. Excise Inspectors are required to inspect the Taluk Registers regularly and systematically, and, to bring to the notice of the Amildar and the District Excise Officers, irregularities which are observed by them during the course of their inspections. It is their duty to see that the collections of rentals are properly booked, arrears properly calculated and important registers posted up to the date of inspection. A printed memo of inspection of Taluk Registers is supplied to them to fill up and submit to the Deputy Commissioner for information and such orders or action as may be necessary.

10. The inspection Memos made by Inspectors G.K. Desika Char and N.K. Cheluviengar are not available in the file of records. The only memo of inspection available for reference is that made by Inspector Venkatasubbaiya in the month of November 1910. The diaries of Excise Inspectors G.K. Desika Char, N.K. Cheluviengar and N. Venkatasubbaiya are enclosed in file No.9. The diaries of Desika Char and Cheluviengar show that the Taluk Registers were examined by them in the months of February, May and August, but the inspection memos containing the results of inspection made in those months do not seem to have been submitted by them to the

District

District Excise Officer. The diaries for the months of February, May and August 1910 contain statements to the effect that the Taluk Registers were inspected and that the memos of inspection would be submitted. There is nothing beyond these bald statements to show what the result of the inspections was. Whether the inspection - - memos promised to be submitted were actually submitted or not cannot be known. There is also nothing on record to show that the District Excise Officers paid any attention to the remarks made in the diarie and called for the submission of the promised and due memos of - - inspection. It does not appear to me, a lawyer, that any useful purpose will be served by calling on these officers for an explanation of the circumstance after this lapse of time. Whenever an explanation has been called for under such or similar circumstance, the invariable excuse has been that it is not possible to submit an explanation after a long interval of time. It is in the light of this experience that I make this observation of mine.

11. It was only in 1910 that Vottu Mutsuddi Ramaswamaiya, - - failed to maintain the Excise Registers and began to prepare false Baki Pattis and to mis-appropriate Government money. If the Excise Inspectors who are said to have inspected the registers in the first months of February, May and August had bestowed the necessary care and vigilence the several irregularities which were subsequently discovered would not have been occasioned at all. Unfortunately, the inspections appear to have been most perfunctorily made, more as a matter of routine, than anything else, and it is no wonder that, in consequence, such a state of affairs existed in the Taluk Office. It is a matter for much regret that the District Excise Officer (Mr.G. Hanumantha Rao) whose business it was, of all others, to have been on the alert and instituted immediate enquiry, is more to blame than any other. There is nothing to show that the Taluk Office was inspected by him during that year. This omission is, needless to add, reprehensible.

12. The next point to be brought to the notice of Government is

Peel

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is how the sum of Rs. 800/- and odd was mis-appropriated by the late Vottu Mutsuddi and how the sums which were under arrears against the names of the several contractors were recouped. Immediately on - - receipt of the letter of warning from Range Inspector Venkatasubbaiya the Amildar, Mr. M.S. Ramachendra Rao, placed the Vottu Mutsuddi under suspension and began enquiring into the several irregularities. While the enquiry was going on, the Vottu Mutsuddi absconded, and later, committed suicide by drowing himself in a well.

The arrears outstanding against the contractors in account - books were actually paid into the hands of the Vottu Mutsuddi. They did not pay the money directly to the Treasury and obtain receipts from there. The standing rule of practice is that the contractors should credit the money directly into the Taluk Treasury and obtain receipts therefor. As such the Vottu Mutsuddi had nothing to do - - with the money. The contractors, instead of doing this, are said to have paid the money regularly into the hands of the Vottu Mutsuddi, who managed to issue receipts forging the signatures of the Taluk Sheristedar and Nagadi Gumasta. Being quite illiterate and simple villagers, they naturally believed in the honesty of this man and accepted the acquittance given to them. But the amounts given to the Vottu Mutsuddi, however, did not go into the Treasury at all, and the contractors had no chance of finding out this irregularity at the time. The Taluk and the Excise officials who are solely responsible for the proper maintenance of Excise Accounts and Registers were very slack and careless in their check and scrutiny. This slackness and apathy on their part led the Vottu Mutsuddi to continue his nefareous practices. The natural ignorance of the contractors added to the extraordinary amount of confidence placed in the Vottu Mutsaddi, paved the way to the ultimate end.

The Vottu Mutsuddi could not touch a pie of the Government money that was paid direct into the Treasury. The Tree-tax and - - shop rental paid by the contractors into his hands for being credited into the Treasury and the other sums now and then paid by them to recoup the security deposits from which the Taluk Sheristedar had with-drawn some amount for adjusting the arrears of rental were all the amounts mis-appropriated by him.

15

13. The contractors, contrary to existing rules, had paid the money into the hands of the Vottu Mutsuddi and obtained false - - receipts from him. When the several irregularities were brought to light, they were taken by surprise and when they saw that their money had not been credited into the Treasury and that the receipts granted by the Vottu Mutsuddi were false, it was too late for them to proceed against the Vottu Mutsuddi as he was dead by then. They had no excuse to put forward and had to pay, for the second time, and make good the arrears standing against their names in the books of the Taluk Office. Thus it was that the Amildar was able to recover all the arrears of tree-tax and shop rental and the circumstances under which the contractors had to pay their dues twice over were really unfortunate, but, inevitable.

14. In conclusion, I beg to state that the Amildars during - - whose tenures of office, viz., Messrs. Basavaraja Urs and Venkataramana Iyer, the several irregularities occurred have to bear their share of the blame as much as the Taluk Sheristedar Puutannaiya, who was mainly responsible for the occurrence. This latter official is about to be retired. The Excise Inspectors viz., G.K. Desika Char and N.K. Cheluviengar, who were guilty of negligence and carelessness and contributed towards this unfortunate state of affairs can certainly come in for their share of censure, while the main culprit the Vottu Mutsuddi, himself has paid the heaviest penalty by putting an end to his life. But all the arrears due to Government have been recovered with the exception of a small sum of Rs. 6/- . The explanations offered by the above officers though unsatisfactory, may be accepted with a severe censure, as the irregularities disclosed are of a peculiar nature and the first of their kind in the annals of the Excise Department. In this connection, I desire to bring to the notice of Government, for such recognition, as may be deemed suitable, the excellent manner in which the Amildar, Mr. M.S. Ramachendra Rao, investigated the case and unravelled all the details and the highly commendable way in which Excise Inspector Venkatasubbaiya conducted himself by bringing to the notice of the Amildar his suspicions regarding the conduct of the Vottu Mutsuddi, but for

which

which circumstance, there is no knowing what worse developments may have taken place.

I have the honor to be,

Sir,

Your most obedient servant,

P Raghavendra Rao.
M. J. A.
Excise Commissioner

SSR
23-7-'14

2dy draft-

Passes orders in the Maddagiri defalcation

17

G.R.S. 28]

File No. 201-10

Serial No.

Diary No. of letter replied to 354

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

(SR)

, the 191

Reference to Board

Date of issue 2nd June/15

Signed by V S Sundaram

READ—

Letter no. 788 & the 22/5/1914 from the Excise Commr in Mysore, submitting his report on the misappropriation of Govt money by the late J. Ramaswamayya, Vottumuttadar, Maddagiri Hl

ORDER THEREON.—No. FD 7235-6

J. Ramaswamayya, who was Vottumuttadar of the Maddagiri Hl from Sept^r 1908 till March 1911 is reported to have embezzled during the period a sum of Rs 809-13-10 in all by inducing

over

SUBJECT.

GPB—50,000—1-12-12

2/6/15

toddy contractors to pay their monthly rentals into his hands instead of into the Treasury and passing on them spurious treasury receipts. The bulk of the amount has been ~~received~~ recovered from the contractors concerned who had neglected to make payments in accordance with the rules. These frauds appear to have been facilitated by the following irregularities in the Taluk and District Excise Offices:-

(1) ~~Non-maintenance~~ non-maintenance of important accounts, particularly the toddy ledger;

(2) Incorrect statements in the bakki-patti;

(3) Systematic omission in the Taluk Office to verify the excise accounts with reference to the Day book;

(4) Want of timely check and inspection by Excise Inspectors;

and (5) Absence of scrutiny and inspection by the District Excise Officer and his staff.

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

2. The chief responsibility for these serious irregularities rests with the Taluk Sheristadar Puttaniah and the Excise Inspectors Messrs G. K. Desikachar, and N. K. Chelluvienga, and N. Venkatombriah. The Taluk Sheristadar is the officer primarily responsible for the maintenance of the accounts and he admits that he exercised no check over the accounts prepared by the Vottumuttadi. Though the Excise Inspectors are required to inspect the taluk accounts frequently and submit inspection memos to the District Excise Officers, only one single inspection memo for Novr. 1910 seems to have been submitted for the whole of the period. The diaries of the Officials show that the inspection of taluk accounts was performed only in Feby, July and August 1910; but these inspections must-

GPB—20,000—7-7-14

been very perfunctory in
in Mr E. S. Venkataramana Iyer,
s only acting, cannot altogether
e from blame, though his being
: dark was due to a great extent
: indifference of the Taluk
istadar and the Excise Officials
cerned.

Mr E. S. Venkataramana Iyer
s since reverted to the Registration
ept and Taluk Sheristadar Puttaswamiah
is understood to have been retired.
In these circumstances Govt
consider it sufficient to express
displeasure at the negligence
exhibited by these Officials.

4. The Excise Inspectors con-
cerned should be severely warned,
though in the case of Venkatsubbiah, it is observed that
he has made amends to a great
extent by contributing by his
subsequent efforts to the discovery
of the irregularities committed
by the Vothumuttadar

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

5 The Dt Excise officer, Mr Hanumantha Rao, also retired, should not have failed to see that the inspections memos were regularly submitted and to inspect the Taluk Office in 1910.

6 The report of the good work done by Mr M. S. Ramachandra Rao, Amildar, in investigating the case and unravelling the details connected therewith is noted with satisfaction

7 The Excise Comnr is requested to issue suitable instructions so as to prevent similar acts of negligence and carelessness in future, and to forward for the information of Govt a copy of the circular issued by him.

8. The result of the steps taken for the recovery of

GPB—20,000—7-7-14